

CPSA
STATEMENT OF FINANCIAL POSITION
AS OF: March 31, 2006

ASSETS

CURRENT ASSETS

| | |
|---|--------------|
| 101 Cash (Disclose on Schedule A) | \$31,192,104 |
| 102 Current Investments | \$6,003,275 |
| 103 Accounts Receivable (net) (Disclose on Schedule A) | \$6,248,854 |
| 104 Notes Receivable (current portion) | \$0 |
| 105 Prepaid Expenses | \$397,311 |
| 106 Other Current Assets (Disclose on Schedule A) | \$0 |
| 107 Total Current Assets | \$43,841,544 |

NON-CURRENT ASSETS

| | |
|---|--------------|
| 108 Land | 863,112 |
| 109 Building | 7,569,622 |
| 110 Leasehold Improvements | 117,778 |
| 111 Furniture and Equipment | 6,271,233 |
| 112 Vehicles | - |
| 113 Total Property and Equipment | \$14,821,745 |
| 114 Less: Accumulated Depreciation | 5,295,096 |
| 115 Net Property and Equipment | \$9,526,649 |
| 116 Notes Receivable (net of current portion) | \$0 |
| 117 Performance Bond (Disclose on Schedule A) | - |
| 118 Long Term Investments | - |
| 119 Deposits | 35,516 |
| 120 Other Noncurrent Assets (Disclose on Schedule A) | \$61,737 |
| 121 Total Noncurrent Assets | \$9,623,902 |

| | |
|-------------------------|---------------------|
| 122 TOTAL ASSETS | \$53,465,446 |
|-------------------------|---------------------|

LIABILITIES AND NET ASSETS/EQUITY

CURRENT LIABILITIES

| | |
|--|-------------|
| 201 Incurred But Not Reported Claims (Disclose on Sch. A) | \$489,196 |
| 202 Reported But Unpaid Claims | \$0 |
| 203 Payable to ADHS (Disclose on Schedule A) | \$672,142 |
| 204 Other Amounts Payable to Providers | \$2,601,614 |
| 205 Trade Accounts Payable | \$2,226,916 |
| 206 Accrued Salaries and Benefits | \$946,572 |
| 207 Long-term Debt (current portion) | \$275,833 |
| 208 Deferred Revenue (Disclose on Schedule A) | \$2,690,497 |
| 209 Risk Pool Payable | \$0 |
| 210 Other Current Liabilities (Disclose on Schedule A) | \$12,308 |
| 211 Total Current Liabilities | \$9,915,078 |

NONCURRENT LIABILITIES

| | |
|--|-------------|
| 212 Long-term debt (net of current portion) | \$4,078,687 |
| 213 Loss Contingencies (Disclosed on Schedule A) | \$0 |
| 214 Other Noncurrent Liabilities (Disclose on Schedule A) | \$0 |
| 215 Total Noncurrent Liabilities | \$4,078,687 |

| | |
|------------------------------|---------------------|
| 216 TOTAL LIABILITIES | \$13,993,765 |
|------------------------------|---------------------|

217 NET ASSETS/EQUITY

| | |
|--|------------|
| Unrestricted Net Assets | 39,471,681 |
| Restricted Net Assets (Disclose on Schedule A) | \$0 |

| | |
|--|---------------------|
| 218 TOTAL LIABILITIES AND NET ASSETS/EQUITY | \$53,465,446 |
|--|---------------------|

CPSA
STATEMENT OF FINANCIAL POSITION
AS OF:
Schedule A Disclosures

March 31, 2006

ASSETS:

| | | |
|--------------------|--|--------------------------|
| <u>Cash</u> | | |
| Unrestricted | | 31,192,104 |
| Restricted | | |
| Total Cash | | <u>31,192,104</u> |

Accounts Receivable

ADHS

CPSA 3

| | <u>Program ID</u> | <u>Category ID</u> | |
|---------------------|--------------------------|-------------------------------|---------|
| Current Year | | | |
| | TXXI Adult | Profit/Risk Corridor | |
| | NTXIX/XXI Child | State-Children's Services (9) | |
| | NTXIX/XXI Child | Fed - CMHS SED | |
| | Substance Abuse | Fed-SAPT | 157,749 |
| | Substance Abuse | Fed-SAPT Preg/Parent | 14,644 |
| | Substance Abuse | State-SA Services (9) | |
| | NTXIX/XXI SMI | State - Index 63045 (5) | 293,736 |
| | Mental Health | State - Mental Health (9) | |
| | PASRR | Preadmission Screening | 300 |

Prior Year

CPSA 5

| | | | |
|---------------------|-------------------------|-------------------------------|-----------|
| Current Year | | | |
| | TXXI Adult | Profit/Risk Corridor | |
| | NTXIX/XXI Child | State-Children's Services (9) | |
| | Mental Health | Adult Services (9) | |
| | NTXIX/XXI Child | Fed - CMHS SED | |
| | Substance Abuse | State Liquor Svc Fees | |
| | NTXIX/XXI SMI | State - Index 63045 (5) | 1,812,531 |
| | Substance Abuse | State-SA Services (9) | |
| | Substance Abuse | Fed-SAPT | 817,542 |
| | Prevention Intervention | Fed-SAPT | 357,212 |
| | PASRR | Preadmit Screening | 1,500 |
| | Other | Project Match | 153,022 |
| | Substance Abuse | Fed-SAPT Preg/Parent | 106,385 |
| | Substance Abuse | Adult Meth Initiative | |
| | ADHS DOC | Aftercare | |
| | ADHS DOC | Community Transition | |
| | ADHS DOC | Staff (Liaison) | |
| | TXIX SMI | Sanction Reversal (8) | |

Prior Year

Non-ADHS &/or Unrelated Business

CPSA3

| | | |
|---------------------|----------------|--------|
| Current Year | | |
| | ADOH Hogar | 17,605 |
| | ADOH S+C Rural | 31,568 |

LIABILITIES:

IBNR Claims Estimate

CPSA 3

Current Year

FY 06

Prior Year

FY05

89,659

CPSA 5

Current Year

FY 06

Prior Year

FY05

399,537

Total IBNR

\$489,196

Payable to ADHS (Detail of Line 203)

CPSA 3

| | <u>Program ID</u> | <u>Category ID</u> | |
|---------------------|--------------------------|---------------------------|--|
| Current Year | | | |

| | | | |
|--|-------------|----------------------|--------|
| | TXXI Child | Profit/Risk Corridor | 7,410 |
| | TXXI Adult | Profit/Risk Corridor | 1,404 |
| | HIFA II SMI | Profit/Risk Corridor | 82,622 |
| | HIFA II GMH | Profit/Risk Corridor | 40,059 |

Prior Year

CPSA 5

Current Year

| | | | |
|--|-------------|----------------------|---------|
| | TXXI Child | Profit/Risk Corridor | 37,027 |
| | TXXI Adult | Profit/Risk Corridor | 3,198 |
| | HIFA II SMI | Profit/Risk Corridor | 301,322 |
| | HIFA II GMH | Profit/Risk Corridor | 191,602 |

Prior Year

| | | | |
|--|----------|--------|-------|
| | ADHS DOC | Other* | 7,500 |
|--|----------|--------|-------|

| | |
|---|------------------|
| SEABHS | 89,633 |
| Prior Year | |
| CPSA 5 | |
| Current Year | |
| Sonora (3) | |
| CODAC | 299 |
| COPE | 21,650 |
| La Frontera | 230 |
| Pantano | 105,542 |
| Providence | 106,323 |
| ADOH Shelter Plus | 238,667 |
| City of Tucson Shelter Plus | 69,603 |
| City of Tucson Pathways Project | 6,197 |
| City of Tucson Court Liaison Grant | (2,000) |
| DES/AFF | 173,815 |
| Cobra Receivable | 1,375 |
| Investment Interest | 326,044 |
| CBHP LLC Tenant Receivable | 7,227 |
| NARBHA SXC Pharmacy Processing | 18,473 |
| Medicare Health Plans (10) | 1,321,983 |
| Prior Year | |
| FY05 | |
| City of Tucson Pathways Project | |
| City of Tucson Shelter Plus | |
| CPSA3 | |
| Allowance for Doubtful Accounts | |
| CPSA 5 | |
| Allowance for Doubtful Accounts | |
| Total Accounts Receivable | 6,248,854 |
| Other Current Assets (Detail of Line 106) | |
| Identify Other Current Assets | |
| Total Other Current Assets | \$0 |
| Other Noncurrent Assets (Detail of Line 120) | |
| Bond Issuance Cost | 61,737 |
| Total Other Noncurrent Assets | 61,737 |

PERFORMANCE BOND:

Type of Security - Surety bond in the amount of \$12,757,955 guaranteed by Travelers Casualty and Surety Company of America for the period July 1, 2005 through June 30, 2006. Included in Financial Statements? No

Type of Security - Surety bond in the amount of \$6,148,948 guaranteed by Safeco Insurance Company of America for the period July 1, 2005 through June 30, 2006. Included in Financial Statements? No

Adjustments:

Disclose and describe any adjustments made to previously submitted financial statements, including those that affect the current period financial statements.

In August statements the prior year balances in IBNR were understated and the current year balances were overstated in GSA3 and GSA5 because payments to providers that were applicable to current year were incorrectly portrayed on the statements as if they were related to the prior year. The total for IBNR was correct - only the balances for prior year vs current year were affected.

Payables to ADHS - Other* Category

ADHS DOC- Aftercare prior year unused funds - 7,500

Total Accounts Payable - ADHS **672,142**

Deferred Revenue from: (Detail of Line 208)

| Program ID | Category ID | |
|-----------------------|-------------------------|-----------|
| CPSA 3 | | |
| Current Year | | |
| NTXIX/XXI SMI | State Funds Index 63032 | 293,161 |
| NTXIX/XXI SMI | Fed CMHS SED | 8,521 |
| Prevention Interventi | Federal SAPT | 32,589 |
| Sub Abuse | Fed SAPT HIV/AIDS | 15,995 |
| ADHS DOC | Aftercare | 23,027 |
| NTXIX/XXI Child | Fed CMHS SED | 8,424 |
| Prior Year(s) | | |
| FY05 | | |
| Sub Abuse | Fed Blk Unused FY05 | 18,192 |
| FY04 | | |
| Sub Abuse | Fed Blk Unused FY04 | |
| HB2003 Child | Child Svcs | 21,734 |
| CPSA 5 | | |
| Current Year | | |
| NTXIX/XXI SMI | State Funds Index 63032 | 1,808,982 |
| NTXIX/XXI SMI | Fed CMHS SED | 12,614 |
| Sub Abuse | Fed SAPT HIV/AIDS | 83,585 |
| ADHS DOC | Liaison Position | 43,492 |
| ADHS DOC | Aftercare Svcs | 142,759 |
| ADHS DOC | CTS Positions | 44,161 |
| ADHS DOC | Housing | 7,590 |
| NTXIX/XXI Child | Fed CMHS SED | 57,349 |
| Substance Abuse | Liquor Service Fees | 2,675 |
| Prior Year | | |
| FY05 | | |
| Sub Abuse | Fed SAPT | 13,751 |
| HB2003 Child | Child Svcs | 51,826 |

Non-ADHS &/or Unrelated Business

| | | |
|---------------------|--|----|
| CPSA 3 | | |
| Current Year | | |
| Identify Program | Identify Category | |
| Identify Program | Identify Category | |
| Prior Year | | |
| Identify Program | Identify Category | |
| CPSA 5 | | |
| Current Year | | |
| Other | Training Registrations- Family Journey to Recovery & Wellness - May 18th | 70 |
| Prior Year | | |

Total Deferred Revenue **2,690,497**

Other Current Liabilities (Detail of Line 210)

| | |
|--|---------------|
| Property Tax Payable | |
| Interest Payable | 12,308 |
| Total Other Current Liabilities | 12,308 |

Loss Contingencies (Detail of Line 213)

| | | |
|---------------------------------|--|------------|
| CPSA 3 | | |
| Identify Loss Contingencies | | |
| CPSA 5 | | |
| Identify Loss Contingencies | | |
| Total Loss Contingencies | | \$0 |

Other Noncurrent Liabilities (Detail of Line 214)

Identify Other Noncurrent Liabilities

Explain ≥10% fluctuation in account from prior period

Describe fluctuation in each account greater than 10%

Total Other Noncurrent Liabilities

\$0

Restricted Net Assets (Detail of Line 217)

Identify Restricted Net Assets

Total Restricted Net Assets

-

- 101 Cash - Maturity of investments from short term to cash equivalent category.
- 102 Current Investments - Maturity of investments from short term to cash equivalent category.
- 103 Accounts Receivable - Reduction in index 63045 A/R.
- 105 Prepaid Expenses - Normal, ongoing amortization of expenses
- 203 Recoupment Liability - payment to ADHS for FY05 Profit Corridor Liability
- 204 Other Amounts Payable to Providers - accruals for program funding.
- 205 Trade Accounts Payable - Due to scheduling of payments
- 206 Accrued Salaries and Benefits - Additional days accrued for March than December
- 208 Unearned Revenue - Recognition of revenue, primarily index 63032
- 210 Other Current Liabilities - Property taxes paid

Notes:

- (1) In accordance with the 2/24/06 letter from Chris Petkiewicz, due to the high number of denials that have been detected during the reconciliation of FY 2004 and FY 2005 fee-for-service claims and the requirement to encounter claims, CPSA has postponed completion of the reconciliation of the fee-for-service claims for FY 2004 and FY 2005 until 5/31/06.
- (2) In FY06, TXXI payments are being paid as 1/12th prospective payments to the Network Providers. In September there was an accrual to true-up the year-to-date expense from fee for service to 1/12th prospective. The liability that had been in IBNR (line 201) in August statements was transferred to Other Amounts Payable To Providers (line 204). The remainder in IBNR - line 201 is related to FY05, which will be cleared out as encounter reconciliations are completed by May 31, 2006.
- (3) Sonora A/R - July-Sept payments were based on initial estimated bed days which were trued-up in October based on new (decreased) estimates. A/R from Sonora will continue through February, as overpayment is being withheld gradually over next few months.
- (4) Deferred Revenue - CPSA5 - Prior Year - HB2003 - RSA Funds of \$39,951 were returned to ADHS in November per e-mail from Tana Croteau. This e-mail was received in Accounting after the GL close for October, so funds were not moved from Deferred Revenue to Payable to ADHS in the October general ledger.
- (5) In November and December, NTXIX SMI State Funds for index 63032, for the 2nd half of FY06 were received to offset the funding from index 63045 that has not been paid for the 1st half of FY06. Index 63032 has been included in Deferred Revenue. Index 63045 has been included in Accounts Receivable.
- (6) In December, Cenpatico ADHS DOC funds were received in error from ADHS. These funds were refunded to ADHS in January.
- (7) Freedom to Work Funding was ACH'd in late December by ADHS; CPSA did not receive until January
- (8) Correspondence dated 11/8/05 from Eddy Broadway commits to reversal of \$5,000.00 sanction of 9/6/05. The sanction was reversed in March, 06.
- (9) These receivables from ADHS are due to sanctions that were withheld on a 1/12th basis against payments received in December, but were previously withheld in full against November payments.
- (10) Represents estimated receivable from Health Plans for January thru March pharmacy claims paid by CPSA for TXIX dual eligible Medicare Part D members.

CPSA
STATEMENT OF CHANGES IN NET ASSETS / EQUITY
AS OF : March 31, 2006

| | | Net Assets / | |
|---|-----------------------|--------------|---------------|
| | | Retained | |
| Beginning Balance: | July 1, 2005 | Earnings | Total |
| | | 32,724,654 | 32,724,654 |
| * Net Surplus / Net Earning for the period ended: | March 31, 2006 | \$6,747,027 | 6,747,027 |
| Dividends Declared | | | - |
| ** Prior Period Adjustments | | | - |
| Ending Balance: | March 31, 2006 | | - |
| | | | |
| | | \$ | - \$ |
| | | - \$ | 39,471,681 \$ |
| | | 39,471,681 | 39,471,681 |

* Net of dividends declared

** Disclosure of Prior Period Adjustments

March 31, 2006

PROGRAM

| | | |
|-----|---|--|
| 513 | Subtotal ADHS Service Expenses | |
| 520 | Service Expenses from Non ADHS Sources* | |

CPSA_3
STATEMENT OF ACTIVITIES
YEAR TO DATE AS OF:

March 31, 2006

*DISCLOSE ON SCHEDULE A

| | | TXIX CHILD | TXIX CMDP | TXIX DD CHILD | NTXIX/XXI CHILD | TXXI CHILD | HB2003 CHILD | TXIX SMI | TXIX DD ADULT | NTXIX/XXI SMI | HIFA II SMI | TXXI ADULT | HB2003 SMI | TXIX GMHSA | HIFA II GMH | MENTAL HEALTH | SUBSTANCE ABUSE | PREVENTION INTERVENTION | PASRR | ADHS DOC | OTHER | SUB TOTAL | PROGRAM ADMIN & MGMT/GEN | TOTAL |
|--------------------------|---------------------------------------|-------------|-------------|---------------|-----------------|------------|--------------|-------------|---------------|---------------|-------------|------------|------------|-------------|-------------|---------------|-----------------|-------------------------|-------|-----------|------------|--------------|--------------------------|--------------|
| Administrative Expenses: | | | | | | | | | | | | | | | | | | | | | | | | |
| 601 | Salaries | 179,584 | 91,496 | 5,953 | 20,075 | 8,844 | 2,233 | 327,807 | 7,545 | 92,863 | 3 | 502 | - | 187,817 | 25 | 2,210 | 55,006 | 35,302 | - | 3,335 | | \$1,020,599 | | \$1,020,599 |
| 602 | Employee Benefits | 47,100 | 23,997 | 1,561 | 5,265 | 2,320 | 586 | 85,975 | 1,979 | 24,356 | 1 | 132 | - | 49,259 | 6 | 580 | 14,427 | 9,259 | - | 875 | | \$267,676 | | \$267,676 |
| 603 | Professional & Outside Services | 37,118 | 18,911 | 1,230 | 4,149 | 1,828 | 462 | 67,753 | 1,559 | 19,193 | 1 | 104 | - | 38,819 | 5 | 457 | 11,369 | 7,296 | - | 689 | | \$210,943 | | \$210,943 |
| 604 | Travel | 8,748 | 4,457 | 290 | 978 | 431 | 109 | 15,968 | 368 | 4,523 | 0 | 24 | - | 9,149 | 1 | 108 | 2,679 | 1,720 | - | 162 | | \$49,714 | | \$49,714 |
| 605 | Occupancy | 37,907 | 19,313 | 1,256 | 4,237 | 1,867 | 471 | 69,193 | 1,593 | 19,601 | 1 | 106 | - | 39,644 | 5 | 466 | 11,611 | 7,451 | - | 704 | | \$215,427 | | \$215,427 |
| 606 | Depreciation | 20,548 | 10,469 | 681 | 2,297 | 1,012 | 256 | 37,508 | 863 | 10,626 | 0 | 57 | - | 21,490 | 3 | 253 | 6,294 | 4,039 | - | 382 | | \$116,779 | | \$116,779 |
| 607 | All Other Operating* | 16,757 | 8,214 | 552 | 3,695 | 6,867 | 150 | 30,467 | 697 | 17,534 | 2,298 | 267 | - | 17,005 | 1,196 | 221 | 9,958 | 2,367 | - | 224 | 34,608 | \$153,078 | | \$153,078 |
| 608 | Subtotal ADHS Administrative Expenses | \$347,762 | \$176,856 | \$11,524 | \$40,696 | \$23,168 | \$4,266 | \$634,672 | \$14,603 | \$188,697 | \$2,304 | \$1,192 | \$0 | \$363,183 | \$1,242 | \$4,294 | \$111,344 | \$67,434 | \$0 | \$6,371 | \$34,608 | \$2,034,216 | \$0 | \$2,034,216 |
| 650 | Non ADHS Administrative Expenses* | | | | | | | | | | | | | | | | | | | | 35,568 | \$35,568 | | \$35,568 |
| 651 | Unrelated Admin. Expense* | | | | | | | | | | | | | | | | | | | | | \$0 | | \$0 |
| 652 | Subtotal Administrative Expense | \$347,762 | \$176,856 | \$11,524 | \$40,696 | \$23,168 | \$4,266 | \$634,672 | \$14,603 | \$188,697 | \$2,304 | \$1,192 | \$0 | \$363,183 | \$1,242 | \$4,294 | \$111,344 | \$67,434 | \$0 | \$6,371 | \$70,176 | \$2,069,784 | \$0 | \$2,069,784 |
| 701 | Unrelated Business Expenses* | | | | | | | | | | | | | | | | | | | | | \$0 | | \$0 |
| 790 | Income Tax Provisions | | | | | | | | | | | | | | | | | | | | | | | |
| a | ADHS Income Tax Provision | | | | | | | | | | | | | | | | | | | | | \$0 | | \$0 |
| b | Non ADHS Income Tax Provision | | | | | | | | | | | | | | | | | | | | | \$0 | | \$0 |
| 799 | Subtotal Income Tax Provision | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 800 | TOTAL EXPENSES | \$4,808,327 | \$2,560,860 | \$153,223 | \$518,713 | \$244,861 | \$64,333 | \$8,930,483 | \$191,047 | \$2,465,929 | \$2,429 | \$7,605 | \$0 | \$4,727,214 | \$2,019 | \$33,821 | \$1,353,932 | \$493,927 | \$0 | \$48,936 | \$385,621 | \$26,993,279 | \$0 | \$26,993,279 |
| 801 | INC/(DEC) IN NET ASSETS/EQUITY | \$365,496 | (\$121,043) | \$7,566 | \$15,810 | \$5,728 | \$320 | \$409,880 | \$9,418 | \$93,409 | \$7,488 | (\$206) | \$0 | \$187,235 | \$3,908 | (\$17,627) | \$73,793 | (\$18,515) | \$300 | (\$5,398) | (\$46,049) | \$971,514 | \$0 | \$971,514 |

*Disclose on Schedule A

*DISCLOSE ON SCHEDULE A

| | | TXIX CHILD | TXIX CMDP | TXIX DD CHILD | NTXIX/XXI CHILD | TXXI CHILD | HB2003 CHILD | TXIX SMI | TXIX DD ADULT | NTXIX/XXI SMI | HIFA II SMI | TXXI ADULT | HB2003 SMI | TXIX GMHSA | HIFA II GMH | MENTAL HEALTH | SUBSTANCE ABUSE | PREVENTION INTERVENTION | PASRR | ADHS DOC | OTHER | SUB TOTAL | PROGRAM ADMIN & MGMT/GEN | TOTAL |
|-------------------|--|--------------|--------------|---------------|-----------------|-------------|--------------|--------------|---------------|---------------|-------------|------------|------------|--------------|-------------|---------------|-----------------|-------------------------|----------|-----------|-------------|---------------|--------------------------|---------------|
| REVENUES | | | | | | | | | | | | | | | | | | | | | | | | |
| 401 | Revenue Under ADHS Contract | | | | | | | | | | | | | | | | | | | | | | | |
| a | ADHS Revenue | 19,986,492 | 17,512,679 | 1,055,251 | 1,942,981 | 1,358,541 | 151,650 | 36,584,650 | 1,839,306 | 14,231,207 | 39,340 | 34,322 | - | 24,879,389 | 36,958 | 2,658,828 | 6,126,444 | 1,651,766 | 13,500 | 335,567 | 1,178,462 | \$131,617,333 | | \$131,617,333 |
| b | ADHS Revenue - Qualifying Incentive Payments | | | | | | | | | | | | | | | | | | | | | \$0 | | \$0 |
| 402 | Specialty & Other Grants* | | | | | | | | | | | | | | | | | | | | 1,360,919 | \$1,360,919 | | \$1,360,919 |
| 403 | Client Fees (Co-pays) | | | | | | | | | | | | | | | | | | | | | \$0 | | \$0 |
| 404 | Third Party Recoveries | | | | | | | | | | | | | | | | | | | | | | | |
| a | Medicare | | | | | | | | | | | | | | | | | | | | | \$0 | | \$0 |
| b | Other Insurance | | | | | | | | | | | | | | | | | | | | | \$0 | | \$0 |
| 405 | Interest Income | | | | | | | | | | | | | | | | | | | | | \$0 | 770,320 | \$770,320 |
| 406 | Other Funding Sources - Non ADHS* | | | | | | | | | | | | | | | | | | | | 23,856 | \$23,856 | | \$23,856 |
| 407 | Unrelated Business Activities* | | | | | | | | | | | | | | | | | | | | | \$0 | 1,464,411 | \$1,464,411 |
| 408 | TOTAL REVENUE | \$19,986,492 | \$17,512,679 | \$1,055,251 | \$1,942,981 | \$1,358,541 | \$151,650 | \$36,584,650 | \$1,839,306 | \$14,231,207 | \$39,340 | \$34,322 | \$0 | \$24,879,389 | \$36,958 | \$2,658,828 | \$6,126,444 | \$1,651,766 | \$13,500 | \$335,567 | \$2,563,237 | \$133,002,108 | \$2,234,731 | \$135,236,839 |
| EXPENSES | | | | | | | | | | | | | | | | | | | | | | | | |
| Service Expenses: | | | | | | | | | | | | | | | | | | | | | | | | |
| 501 | Treatment Services | | | | | | | | | | | | | | | | | | | | | | | |
| a | Counseling | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | Counseling, Individual | 2,116,003 | 2,235,540 | 48,011 | 299,111 | 181,841 | - | 1,257,348 | 11,394 | 577,934 | - | (0) | - | 1,181,599 | - | 50,590 | 401,491 | - | - | - | - | \$8,360,862 | | \$8,360,862 |
| 2 | Counseling, Family | 2,340,841 | 2,474,984 | 71,230 | 225,641 | 216,807 | - | 48,560 | 849 | 16,464 | - | (0) | - | 87,428 | - | 3,448 | 11,739 | - | - | - | - | \$5,497,991 | | \$5,497,991 |
| 3 | Counseling, Group | 180,100 | 190,274 | 4,263 | 31,614 | 9,981 | - | 338,507 | 4,464 | 129,202 | - | (0) | - | 680,472 | - | 29,992 | 378,501 | - | - | - | - | \$1,977,371 | | \$1,977,371 |
| b | Consultation, Assessment & Specialized Testing | 1,070,179 | 1,130,636 | 33,235 | 68,117 | 162,654 | - | 930,892 | 19,891 | 487,001 | - | (0) | - | 1,251,099 | - | 57,291 | 264,822 | - | - | - | - | \$5,475,817 | | \$5,475,817 |
| c | Other Professional | 56 | 60 | - | - | - | - | 36,221 | - | 16,742 | - | - | - | 77,501 | - | 1,875 | 11,505 | - | - | - | - | \$143,961 | | \$143,961 |
| d | Total Treatment Services | \$5,707,179 | \$6,031,494 | \$156,739 | \$624,483 | \$571,283 | \$0 | \$2,611,528 | \$36,599 | \$1,227,344 | \$0 | \$0 | \$0 | \$3,278,099 | \$0 | \$143,196 | \$1,068,058 | \$0 | \$0 | \$0 | \$0 | \$21,456,002 | \$0 | \$21,456,002 |
| 502 | Rehabilitation Services | | | | | | | | | | | | | | | | | | | | | | | |
| a | Living Skills Training | 95,276 | 100,380 | 5,804 | 8,347 | 5,242 | - | 1,025,814 | 78,958 | 81,475 | - | - | - | 208,863 | - | 11,230 | 395 | - | - | - | - | \$1,621,784 | | \$1,621,784 |
| b | Cognitive Rehabilitation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | \$0 | | \$0 |
| c | Health Promotion | 486 | 514 | - | - | - | - | 61,808 | 1,916 | 29,880 | - | - | - | 42,840 | - | 772 | 8,232 | - | - | - | - | \$146,450 | | \$146,450 |
| d | Supported Employment Services | \$0 | - | - | - | - | - | 215,725 | 1,203 | 65,653 | - | - | - | 4,645 | - | 29 | 478 | - | - | - | - | \$287,733 | | \$287,733 |
| e | Total Rehabilitation Services | \$95,763 | \$100,894 | \$5,804 | \$8,347 | \$5,242 | \$0 | \$1,303,347 | \$82,078 | \$177,008 | \$0 | \$0 | \$0 | \$256,348 | \$0 | \$12,032 | \$9,106 | \$0 | \$0 | \$0 | \$0 | \$2,055,967 | \$0 | \$2,055,967 |
| 503 | Medical Services | | | | | | | | | | | | | | | | | | | | | | | |
| a | Medication Services | 87 | 92 | - | - | - | - | 125,803 | - | 21,051 | - | - | - | 465,372 | - | - | 392,636 | - | - | - | - | \$1,005,042 | | \$1,005,042 |
| b | Medical Management | 485,646 | 513,081 | 40,023 | 59,771 | 59,151 | - | 1,360,843 | 21,311 | 634,103 | - | (0) | - | 717,437 | - | 23,229 | 24,681 | - | - | - | - | \$3,939,276 | | \$3,939,276 |
| c | Laboratory, Radiology & Medical Imaging | 5,728 | 6,052 | 657 | 1,334 | 495 | - | 27,424 | 528 | 14,503 | - | - | - | 12,155 | - | 82 | - | - | - | - | - | \$68,956 | | \$68,956 |
| d | Electro-Convulsive Therapy | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | \$0 | | \$0 |
| e | Total Medical Services | \$491,462 | \$519,225 | \$40,679 | \$61,104 | \$59,646 | \$0 | \$1,514,071 | \$21,839 | \$669,657 | \$0 | \$0 | \$0 | \$1,194,963 | \$0 | \$23,310 | \$417,317 | \$0 | \$0 | \$0 | \$0 | \$5,013,274 | \$0 | \$5,013,274 |
| 504 | Support Services | | | | | | | | | | | | | | | | | | | | | | | |
| a | Case Management | 2,984,048 | 3,152,623 | 117,496 | 305,720 | 189,768 | - | 8,945,101 | 178,562 | 3,471,325 | - | (0) | - | 4,373,010 | - | 210,730 | 300,502 | - | - | - | - | \$24,228,885 | | \$24,228,885 |
| b | Personal Assistance | 33,580 | 35,477 | 7,012 | 2,180 | - | - | 1,963,052 | 70,483 | 278,935 | - | - | - | 106,552 | - | 2,157 | 713 | - | - | - | - | \$2,500,140 | | \$2,500,140 |
| c | Family Support | 98,571 | 104,140 | 3,323 | 5,015 | 5,252 | - | 13,578 | 1,149 | 2,441 | - | (0) | - | 6,140 | - | 134 | 178 | - | - | - | - | \$239,921 | | \$239,921 |
| d | Peer Support | 20,969 | 22,154 | - | 515 | - | - | 619,072 | 5,940 | 77,740 | - | - | - | 12,647 | - | 86 | 451 | - | - | - | - | \$759,574 | | \$759,574 |
| e | Therapeutic Foster Care Services | 283,605 | 299,627 | - | - | - | - | 18,906 | - | - | - | - | - | - | - | - | - | - | - | - | - | \$602,138 | | \$602,138 |
| f | Respite Care | 21,146 | 22,341 | 309 | 5,370 | 553 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | \$49,719 | | \$49,719 |
| g | Housing Support | 19 | 20 | - | - | - | - | 7,240 | - | 2,416 | - | - | - | 119 | - | - | - | - | - | - | - | \$9,814 | | \$9,814 |
| h | Interpreter Services | 608 | 642 | - | - | - | - | - | - | - | - | - | - | 119 | - | - | - | - | - | - | - | \$1,369 | | \$1,369 |
| i | Flex Fund Services | - | - | - | 123,300 | - | - | - | - | 11,250 | - | - | - | - | - | - | - | - | - | - | - | \$134,550 | | \$134,550 |
| j | Transportation | 66,482 | 70,237 | 2,320 | 3,833 | 1,603 | - | 41,422 | 548 | 10,889 | - | (0) | - | 15,461 | - | 423 | 237 | - | - | - | - | \$213,455 | | \$213,455 |
| k | Block Purchase NTXIX Consumer Drop In Center | - | - | - | - | - | - | 436,500 | 32,273 | 218,249 | 751 | 750 | - | 188,250 | 750 | - | 43,050 | - | - | - | - | \$920,573 | | \$920,573 |
| l | Total Support Services | \$3,509,028 | \$3,707,261 | \$130,459 | \$445,933 | \$197,176 | \$0 | \$12,044,870 | \$288,954 | \$4,073,245 | \$751 | \$750 | \$0 | \$4,702,298 | \$750 | \$213,530 | \$345,132 | \$0 | \$0 | \$0 | \$0 | \$29,660,138 | \$0 | \$29,660,138 |
| 505 | Crisis Intervention Services | | | | | | | | | | | | | | | | | | | | | | | |
| a | Crisis Intervention - Mobile | 125,269 | 74,280 | 9,840 | 45,120 | 21,240 | - | 76,788 | 14,280 | 42,543 | | | | | | | | | | | | | | |

*DISCLOSE ON SCHEDULE A

| | | TXIX CHILD | TXIX CMDP | TXIX DD CHILD | NTXIX/XXI CHILD | TXXI CHILD | HB2003 CHILD | TXIX SMI | TXIX DD ADULT | NTXIX/XXI SMI | HIFA II SMI | TXXI ADULT | HB2003 SMI | TXIX GMHSA | HIFA II GMH | MENTAL HEALTH | SUBSTANCE ABUSE | PREVENTION INTERVENTION | PASRR | ADHS DOC | OTHER | SUB TOTAL | PROGRAM ADMIN & MGMT/GEN | TOTAL |
|--------------------------|---------------------------------------|--------------|--------------|---------------|-----------------|-------------|--------------|--------------|---------------|---------------|-------------|------------|------------|--------------|-------------|---------------|-----------------|-------------------------|-----------|------------|-------------|---------------|--------------------------|---------------|
| Administrative Expenses: | | | | | | | | | | | | | | | | | | | | | | | | |
| 601 | Salaries | 654,688 | 574,925 | 33,528 | 65,294 | 44,794 | 5,459 | 1,229,914 | 62,492 | 483,524 | 453 | 2,161 | - | 877,193 | 834 | 95,849 | 220,953 | 122,417 | 490 | 21,056 | - | \$4,496,023 | | \$4,496,023 |
| 602 | Employee Benefits | 171,707 | 150,787 | 8,794 | 17,125 | 11,748 | 1,432 | 322,573 | 16,390 | 126,815 | 119 | 567 | - | 230,064 | 219 | 25,139 | 57,950 | 32,107 | 129 | 5,522 | - | \$1,179,186 | | \$1,179,186 |
| 603 | Professional & Outside Services | 135,315 | 118,829 | 6,930 | 13,495 | 9,258 | 1,128 | 254,206 | 12,916 | 99,938 | 94 | 447 | - | 181,303 | 172 | 19,811 | 45,668 | 25,302 | 101 | 4,352 | - | \$929,264 | | \$929,264 |
| 604 | Travel | 31,890 | 28,005 | 1,633 | 3,181 | 2,182 | 266 | 59,910 | 3,044 | 23,553 | 22 | 105 | - | 42,729 | 41 | 4,669 | 10,763 | 5,963 | 24 | 1,026 | - | \$219,004 | | \$219,004 |
| 605 | Occupancy | 138,191 | 121,355 | 7,077 | 13,782 | 9,455 | 1,152 | 259,609 | 13,191 | 102,062 | 96 | 456 | - | 185,157 | 176 | 20,232 | 46,639 | 25,840 | 103 | 4,444 | - | \$949,017 | | \$949,017 |
| 606 | Depreciation | 74,911 | 65,784 | 3,836 | 7,471 | 5,125 | 625 | 140,729 | 7,150 | 55,326 | 52 | 247 | - | 100,370 | 95 | 10,967 | 25,282 | 14,007 | 56 | 2,409 | - | \$514,445 | | \$514,445 |
| 607 | All Other Operating* | 47,865 | 42,246 | 2,440 | 5,887 | 17,229 | 366 | 99,279 | 4,468 | 43,664 | 3,181 | 792 | - | 63,713 | 2,333 | 8,485 | 20,003 | 8,208 | 33 | 1,412 | 108,977 | \$480,580 | 113,865 | \$594,445 |
| 608 | Subtotal ADHS Administrative Expenses | \$1,254,567 | \$1,101,930 | \$64,238 | \$126,235 | \$99,792 | \$10,428 | \$2,366,220 | \$119,652 | \$934,882 | \$4,015 | \$4,775 | \$0 | \$1,680,529 | \$3,869 | \$185,151 | \$427,257 | \$233,844 | \$936 | \$40,221 | \$108,977 | \$8,767,519 | \$113,865 | \$8,881,384 |
| 650 | Non ADHS Administrative Expenses* | | | | | | | | | | | | | | | | | | | | 311,729 | \$311,729 | | \$311,729 |
| 651 | Unrelated Admin. Expense* | | | | | | | | | | | | | | | | | | | | | \$0 | | \$0 |
| 652 | Subtotal Administrative Expense | \$1,254,567 | \$1,101,930 | \$64,238 | \$126,235 | \$99,792 | \$10,428 | \$2,366,220 | \$119,652 | \$934,882 | \$4,015 | \$4,775 | \$0 | \$1,680,529 | \$3,869 | \$185,151 | \$427,257 | \$233,844 | \$936 | \$40,221 | \$420,706 | \$9,079,248 | \$113,865 | \$9,193,113 |
| 701 | Unrelated Business Expenses* | | | | | | | | | | | | | | | | | | | | | \$0 | 1,297,599 | \$1,297,599 |
| 790 | Income Tax Provisions | | | | | | | | | | | | | | | | | | | | | | | |
| a | ADHS Income Tax Provision | | | | | | | | | | | | | | | | | | | | | \$0 | | \$0 |
| b | Non ADHS Income Tax Provision | | | | | | | | | | | | | | | | | | | | | \$0 | | \$0 |
| 799 | Subtotal Income Tax Provision | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 800 | TOTAL EXPENSES | \$19,029,027 | \$16,698,821 | \$1,015,810 | \$1,906,576 | \$1,306,125 | \$149,886 | \$35,216,832 | \$1,749,078 | \$13,628,724 | \$5,740 | \$34,895 | \$0 | \$23,742,856 | \$15,228 | \$2,766,933 | \$5,730,146 | \$1,798,906 | \$14,736 | \$369,776 | \$2,869,768 | \$128,049,862 | \$1,411,464 | \$129,461,326 |
| 801 | INC(DEC) IN NET ASSETS/EQUITY | \$957,465 | \$813,858 | \$39,441 | \$36,405 | \$52,416 | \$1,764 | \$1,367,818 | \$90,228 | \$602,483 | \$33,600 | (\$573) | \$0 | \$1,136,533 | \$21,730 | (\$108,105) | \$396,298 | (\$147,140) | (\$1,236) | (\$34,209) | (\$306,531) | \$4,952,246 | \$823,267 | \$5,775,513 |

*Disclose on Schedule A

CPSA_3
STATEMENT OF ACTIVITIES
YEAR TO DATE AS OF:
Schedule A Disclosure

March 31, 2006

| | TXIX CHILD | TXIX CMDP | TXIX DD CHILD | NTXIX/XXI CHILD | TXXI CHILD | HB2003 CHILD | TXIX SMI | TXIX DD ADULT | NTXIX/XXI SMI | HIFA II SMI | TXXI ADULT | HB2003 SMI | TXIX GMHSA | HIFA II GMH | MENTAL HEALTH | SUBSTANCE ABUSE | PREVENTION INTERVENTION | PASRR | ADHS DOC | OTHER | SUB TOTAL | PROGRAM ADMIN/MGMT/ GEN | TOTAL | |
|--|------------|-----------|---------------|-----------------|------------|--------------|----------|---------------|---------------|-------------|------------|------------|------------|-------------|---------------|-----------------|-------------------------|-------|----------|-----------|-----------|-------------------------|-----------|-----------|
| DISCLOSURE OF OTHER ADHS REVENUE Itemization of Items Reported In Other Column Project Match | | | | | | | | | | | | | | | | | | | | | 184,013 | \$184,013 | | \$184,013 |
| Total Other - Other Column | | | | | | | | | | | | | | | | | | | | | \$0 | \$0 | | \$0 |
| | | | | | | | | | | | | | | | | | | | | | \$184,013 | \$184,013 | | \$184,013 |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| DISCLOSURE OF OTHER GRANTS REPORTED ON LINE 402 | | | | | | | | | | | | | | | | | | | | | | | | |
| ADOH - Hogar Program | | | | | | | | | | | | | | | | | | | | | 59,187 | \$59,187 | | \$59,187 |
| ADOH S+C Rural | | | | | | | | | | | | | | | | | | | | | 96,372 | \$96,372 | | \$96,372 |
| Total Other Grants | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$155,559 | \$155,559 | \$0 | \$155,559 |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| DISCLOSURE OF OTHER REVENUE REPORTED ON LINE 406 | | | | | | | | | | | | | | | | | | | | | | | | |
| Itemization of Items Reported on Line 406 | | | | | | | | | | | | | | | | | | | | | | \$0 | \$0 | |
| Total Other Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| UNRELATED BUSINESS ACTIVITIES REPORTED ON LINE 407 | | | | | | | | | | | | | | | | | | | | | | | | |
| Itemization of Items Reported on Line 407 | | | | | | | | | | | | | | | | | | | | | | \$0 | \$0 | |
| Total Unrelated Business Activities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| DISCLOSURE OF ESTIMATED TXIX DUAL ELIGIBLE EXPENSES ON LINE 510a | | | | | | | | | | | | | | | | | | | | | | | | |
| Estimated TXIX Dual Eligible Expenses | | | | | | | | | \$3,366 | | | | | | \$2,232 | \$204 | | | | | | \$5,802 | \$5,802 | |
| Total Estimated Dual Eligible Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,366 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,232 | \$204 | \$0 | \$0 | \$0 | \$0 | \$5,802 | \$0 | \$5,802 | |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| DISCLOSURE OF ALL OTHER BEHAVIORAL HEALTH SERVICES ON LINE 511 | | | | | | | | | | | | | | | | | | | | | | | | |
| Itemization of Items Reported on Line 511 | | | | | | | | | | | | | | | | | | | | | | | | |
| Member Services | 67,932 | 14,830 | 4,378 | 15,277 | 5,692 | | 71,857 | 6,629 | 35,272 | 125 | 411 | - | 105,751 | 777 | 14,527 | 21,144 | 11,713 | - | 2,065 | | \$378,380 | \$378,380 | | |
| Nonencounterable Services | | | | 17,325 | | 60,067 | | | | | | | | | | 69,901 | | | | | \$147,293 | \$147,293 | | |
| Project MATCH | | | | | | | | | | | | | | | | | | | | 184,013 | \$184,013 | \$0 | \$184,013 | |
| Total All Other Behavioral Health Services | 67,932 | \$14,830 | \$4,378 | \$32,602 | \$5,692 | \$60,067 | \$71,857 | \$6,629 | \$35,272 | \$125 | \$411 | \$0 | \$105,751 | \$777 | \$14,527 | \$91,045 | \$11,713 | \$0 | \$2,065 | \$184,013 | \$709,686 | \$0 | \$709,686 | |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| DISCLOSURE OF SERVICES EXPENSES FROM NON ADHS SOURCES ON LINE 520 | | | | | | | | | | | | | | | | | | | | | | | | |
| Itemization of Items Reported on Line 520 | | | | | | | | | | | | | | | | | | | | | | | | |
| ADOH - Hogar Program | | | | | | | | | | | | | | | | | | | | 57,734 | \$57,734 | | \$57,734 | |
| ADOH S+C Rural | | | | | | | | | | | | | | | | | | | | 73,698 | \$73,698 | | \$73,698 | |
| Total Service Expenses Non-ADHS Sources | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$131,432 | \$131,432 | \$0 | \$131,432 | |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| DISCLOSURE OF ALL OTHER OPERATING ON LINE 607 | | | | | | | | | | | | | | | | | | | | | | | | |
| Itemization of Items Reported on Line 607 | | | | | | | | | | | | | | | | | | | | | | | | |
| Project MATCH | | | | | | | | | | | | | | | | | | | | | 34,608 | \$34,608 | | \$34,608 |
| Sanctions | 4,716 | 2,079 | 153 | 2,349 | 6,274 | - | 8,488 | 191 | 11,308 | 2,298 | 233 | - | 4,412 | 1,195 | 73 | 6,270 | | | | | \$0 | \$0 | | |
| Fur & Eqp,Leas, Rpr, Off Sup, Pos, Cour | 12,041 | 6,135 | 399 | 1,346 | 593 | 150 | 21,979 | 506 | 6,226 | 0 | 34 | - | 12,593 | 2 | 148 | 3,688 | 2,367 | - | 224 | | 50,040 | \$50,040 | | |
| Total All Other Operating | \$16,757 | \$8,214 | \$552 | \$3,695 | \$6,867 | \$150 | \$30,467 | \$697 | \$17,534 | \$2,298 | \$267 | \$0 | \$17,005 | \$1,196 | \$221 | \$9,958 | \$2,367 | \$0 | \$224 | \$34,608 | \$153,078 | \$0 | \$153,078 | |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| DISCLOSURE OF NON-ADHS ADMINISTRATIVE EXPENSES ON LINE 650 | | | | | | | | | | | | | | | | | | | | | | | | |
| Itemization of Items Reported on Line 650 | | | | | | | | | | | | | | | | | | | | | | | | |
| ADOH - Hogar Program | | | | | | | | | | | | | | | | | | | | 28,693 | \$28,693 | | \$28,693 | |
| ADOH S+C Rural | | | | | | | | | | | | | | | | | | | | 6,875 | \$6,875 | | \$6,875 | |
| Total Non-ADHS Admin. Expense | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$35,568 | \$35,568 | \$0 | \$35,568 | |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| DISCLOSURE OF UNRELATED ADMINISTRATIVE EXPENSES ON LINE 651 | | | | | | | | | | | | | | | | | | | | | | | | |
| Itemization of Items Reported on Line 651 | | | | | | | | | | | | | | | | | | | | | | \$0 | \$0 | |
| Total Unrelated Administrative Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |

CPSA_3
STATEMENT OF ACTIVITIES
YEAR TO DATE AS OF:
Schedule A Disclosure

March 31, 2006

| | TXIX CHILD | TXIX CMDP | TXIX DD CHILD | NTXIX/XXI CHILD | TXXI CHILD | HB2003 CHILD | TXIX SMI | TXIX DD ADULT | NTXIX/XXI SMI | HIFA II SMI | TXXI ADULT | HB2003 SMI | TXIX GMHSA | HIFA II GMH | MENTAL HEALTH | SUBSTANCE ABUSE | PREVENTION INTERVENTION | PASRR | ADHS DOC | OTHER | SUB TOTAL | PROGRAM ADMIN/MGMT/ GEN | TOTAL |
|--|------------|-----------|---------------|-----------------|------------|--------------|----------|---------------|---------------|-------------|------------|------------|------------|-------------|---------------|-----------------|-------------------------|-------|----------|-------|-----------|-------------------------|-------|
| DISCLOSURE OF UNRELATED BUSINESS EXPENSES LINE 701 | | | | | | | | | | | | | | | | | | | | | | | |
| Itemization of Items Reported on Line 701 | | | | | | | | | | | | | | | | | | | | | | \$0 | \$0 |
| | | | | | | | | | | | | | | | | | | | | | | \$0 | \$0 |
| Total Unrelated Business Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Flex Funds for Project MATCH

| | |
|---------------------|-----|
| First Quarter FY06 | \$0 |
| Second Quarter FY06 | \$0 |
| Thrid Quarter FY06 | \$0 |
| Fourth Quarter FY06 | |
| Total | \$0 |

ADJUSTMENTS
(Disclose and describe any adjustments to previously submitted financial statements including those that affect the current financial statements.)

| |
|--|
| Analysis: (Compare prior quarter activity to current quarter activity for each column [program] and each row major category of service.) |
| CPSA providers are paid on a prospective basis, which is recorded as service related expense in the internal financial statements. The majority of the line items detailed in the ADHS Statement of Activities are not available to CPSA; therefore, allocations from total service expense must be made for many of these line items in order to comply with reporting requirements.The service expense allocations are based on FY 2003 encounter submissions. CPSA continues to update service expenses as provider contracts and method of compensation are implemented. However, variances between reported periods must be expected, due to the nature of such methodology |
| Total service expense decreased 1.4% in 3rd qtr FY06 as compared to 2nd qtr FY06 primarily due to the following: Qtr 3 variances from Qtr 2: Line 506 (A) 1 - Hospital days are paid based on estimated census, with subsequent reconciliation to actual usage, 3rd qtr increase is primarily due to YTD payments to AZ State Hospital. Line 506 (B) 1 - Hospital days are paid based on estimated census, with subsequent reconciliation to actual usage, 3rd qtr estimated census was higher than 2nd qtr. Line 510 (A) - Pharmacy Expense decreased due to Medicare Part D program. Line 510 (B) (C) - Pharmacy Rebates fluctuate based on actual received & pharmaceutical volume Line 511 - Decrease in 3rd qtr due to higher non-ecounterable service expenses in SA in 2nd qtr. |
| Admin Expenses - All Other Operating increased primarily due to ADHS Sanctions - Employee Benefits increased due to annual funding of executive SERP plan. - Professional & Outside Services increased due to consulting expenses related to claims processing. - Travel expenses declined from prior quarter. This expense fluctuates based largely on seminars/training attended. - Depreciation declined due to completion of depreciation over the normal lives of several assets. - Overall administrative expenses declined .6% from the prior quarter. |

March 31, 2006

March 31, 2006

CPSA_5
STATEMENT OF ACTIVITIES
YEAR TO DATE AS OF:
Schedule A Disclosure

March 31, 2006

[illegible]

| | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|----------------|-----------|---------------|-----------------|------------|--------------|----------|---------------|---------------|-------------|------------|------------|------------|-------------|---------------|-----------------|-------------------------|-------|----------|-------|-----------|-------------------------|-------------|
| CPSA_5 | | March 31, 2006 | | | | | | | | | | | | | | | | | | | | | | |
| STATEMENT OF ACTIVITIES | | | | | | | | | | | | | | | | | | | | | | | | |
| YEAR TO DATE AS OF: | | | | | | | | | | | | | | | | | | | | | | | | |
| Schedule A Disclosure | | | | | | | | | | | | | | | | | | | | | | | | |
| | | TXIX CHILD | TXIX CMDP | TXIX DD CHILD | NTXIX/XXI CHILD | TXXI CHILD | HB2003 CHILD | TXIX SMI | TXIX DD ADULT | NTXIX/XXI SMI | HIFA II SMI | TXXI ADULT | HB2003 SMI | TXIX GMHSA | HIFA II GMH | MENTAL HEALTH | SUBSTANCE ABUSE | PREVENTION INTERVENTION | PASRR | ADHS DOC | OTHER | SUB TOTAL | PROGRAM ADMIN/MGMT/ GEN | TOTAL |
| DISCLOSURE OF UNRELATED BUSINESS EXPENSES LINE 701 | | | | | | | | | | | | | | | | | | | | | | | | |
| Itemization of Items Reported on Line 701 | | | | | | | | | | | | | | | | | | | | | | | | |
| General & Administrative | | | | | | | | | | | | | | | | | | | | | | | | |
| NARBHA SXC Pharmacy Expense | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Unrelated Business Expenses | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,231,939 | \$1,231,939 |
| | | | | | | | | | | | | | | | | | | | | | | | \$0 | \$65,660 |
| | | | | | | | | | | | | | | | | | | | | | | | \$0 | \$1,297,599 |

| | |
|------------------------------|-----------|
| Flex Funds for Project MATCH | |
| FY05 Refund from providers | (\$3,039) |
| First Quarter FY06 | \$0 |
| Second Quarter FY06 | \$0 |
| Thrid Quarter FY06 | \$0 |
| Fourth Quarter FY06 | |
| Total | (\$3,039) |

ADJUSTMENTS
(Disclose and describe any adjustments to previously submitted financial statements including those that affect the current financial statements.)

Total sanctions withheld from ADHS funding through March is \$125,190. The \$50,040.00 for GSA 3 and \$70,150 for GSA 5 on Line 607 reflects sanction expense from CPSA's general ledger. The remaining sanction of \$5,000 has been reimbursed by ADHS in March. Sanctions of \$120,190.00 disclosed on the Profit Risk Corridor sheets were net of this receivable.

(1) CPSA was directed by ADHS to record Native Images expense as Non-ADHS when paid out in December. However, as of 1/30/06, ADHS has determined it S/B classified as NTXIX GMH. YTD expenses for this program have been reclassified as NTXIX GMH on January and March reports.

Analysis:
(Compare prior quarter activity to current quarter activity for each column [program] and each row major category of service.)

CPSA providers are paid on a prospective basis, which is recorded as service related expense in the internal financial statements. The majority of the line items detailed in the ADHS Statement of Activities are not available to CPSA; therefore, allocations from total service expense must be made for many of these line items in order to comply with reporting requirements.The service expense allocations are based on FY 2003 encounter submissions. CPSA continues to update service expenses as provider contracts and method of compensation are implemented. However, variances between reported periods must be expected, due to the nature of such methodology

Total service expense decreased 2.2% in 3rd qtr FY06 as compared to 2nd qtr FY06, primarily due to the following:
Qtr 3 variances from Qtr 2:
Line 402 - Decrease in AFF program due to adjustments made in 2nd qtr
Line 405 - Interest Income increases due to availability of cash and rates on investments made
Line 407 - Decrease in tenant leases due to true-up in 2nd qtr.
Line 505 (D) - Funding for Crisis program was trued-up in 2nd qtr, resulting in abnormally high expenses in 2nd qtr.
Line 509 (A) - New prevention programs funded in 3rd qtr.
Line 510 (A) - Pharmacy Expense decreased due to Medicare Part D program.
Line 510 (B) (C) - Pharmacy Rebates fluctuate based on actual received & pharmaceutical volume
Line 511 - Qtr 3 expenses are consistent per month with July - Dec monthly average expenses.
Line 520 - Native Images - see comment (1)

Admin Expenses - All Other Operating increased primarily due to ADHS Sanctions

CPSA
STATEMENT OF CASH FLOWS
YEAR TO DATE FOR PERIOD ENDED:

March 31, 2006

CASH FLOWS FROM OPERATING ACTIVITIES:

| | |
|--|-------------|
| Changes in Net Assets | 6,747,027 |
| Adjustments to Reconcile Excess of Revenue Over/(Under) Expenses to Net Cash Provided (Used) by Operating Activities: | |
| Depreciation and Amortization | 1,068,614 |
| Amortization of Bond Issuance Costs | 3,754 |
| Changes in Operating Assets and Liabilities | |
| (Increases)/Decreases in Assets: | |
| Current Investments | |
| Receivables | (4,721,979) |
| Inventory & Prepaid Expenses | 660,180 |
| Interest Receivable | |
| Deposits | |
| Other | |
| Increases/(Decreases) in Liabilities: | |
| IBNR | |
| RBUC | |
| Accounts Payable to ADHS | (2,767,668) |
| Accounts Payable to Providers | 5,002,684 |
| Interest Payable | |
| Trade Accounts Payable | 198,364 |
| Accrued Salaries & Benefits | 101,632 |
| Other Current Liabilities | (796,073) |

| | |
|---|-----------------|
| NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | <hr/> 5,496,535 |
|---|-----------------|

CASH FLOWS FROM INVESTING ACTIVITIES

| | |
|--|-------------|
| Disposal of Property & Equipment | |
| Purchases of Property & Equipment | (518,160) |
| Proceeds from Sales of Investments | 6,009,843 |
| Purchase of Investments | (7,852,199) |
| Transfer of Performance Bond Investments | 1,260,314 |
| Transfer from Short Term Investments to Cash Equivalents | 5,892,581 |

| | |
|---|-----------------|
| NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES | <hr/> 4,792,379 |
|---|-----------------|

CASH FLOWS FROM FINANCING ACTIVITIES:

| | |
|---|-----------|
| Acquisition of Debt (Describe on Schedule A) | |
| Payment of Lease Obligations | |
| Payment of Other Debts (Describe on Schedule A) | (195,832) |

| | |
|---|-----------------|
| NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES | <hr/> (195,832) |
|---|-----------------|

| | |
|--|------------|
| NET INCREASE/(DECREASE) IN CASH | 10,093,082 |
|--|------------|

| | |
|-----------------------|------------------|
| BEGINNING CASH | <hr/> 21,099,022 |
|-----------------------|------------------|

| | |
|------------------------------|------------------------|
| ENDING CASH BALANCE * | <hr/> <hr/> 31,192,104 |
|------------------------------|------------------------|

***NOTE: ENDING CASH BALANCE MUST AGREE WITH TOTAL CASH BALANCE ON BALANCE SHEET**

CPSA
STATEMENT OF CASH FLOWS
YEAR TO DATE FOR PERIOD ENDED: March 31, 2006
Schedule A Disclosure

Describe:

1. Sources and amounts of cash received for other grants.

| | |
|---------------------------|-----------|
| DOH Hogar | 62,438 |
| DOH S+C Rural | 91,676 |
| DES/AFF | 472,054 |
| Tucson City Court Liasion | 32,000 |
| DOH Shelter Plus TRA Pima | 440,223 |
| City of Tucson Pathways | 14,248 |
| City of Tucson SPC2 | 139,391 |
| City of Tucson SPC3 | 23,151 |
| | <hr/> |
| | 1,275,181 |

2. Underlying transactions for acquisition of debt.
 (Debtor, amount, purpose of loan, term, interest rate of debt acquired during the quarter.)

3. Underlying transactions for retirement of debt.
 (Debtor, amount paid off.)

| | |
|--|-------------|
| Cash Flows From Financing Activities - Payment of Other Debt | |
| Bond principal payments and costs related for Adjustable Rate Revenue Tax Exempt Bonds Series 2002, through The Arizona Health Facilities Authority. | (\$195,832) |
| | <hr/> |
| | (\$195,832) |
| Cash Flows From Investing Activities - Payment of Other Debt | |
| Purchases of Property and Equipment | (518,160) |
| Purchase of Investments | |
| Disposal of Property & Equipment | |
| Assets Limited to Use for Remodeling & Construction | - |
| | <hr/> |
| | (518,160) |

4. Supplemental data or non-cash investing and financing activities, gifts, etc.